

## REMARKS

The present application has been reviewed in light of the Office Action dated October 3, 2007. Claims 1-4 are presented for examination, of which Claim 1 is in independent form. Claims 1-4 have been amended to define Applicants' invention more clearly. Favorable consideration is respectfully requested.

Claim 3 was rejected under 35 U.S.C. § 112, second paragraph, as being indefinite. Applicants have carefully reviewed and amended Claim 3, as deemed necessary, to ensure it conforms fully to the requirements of Section 112, second paragraph, with special attention to the point raised in points 3 of the Office Action. It is believed that the rejection under Section 112, second paragraph, has been obviated, and its withdrawal is therefore respectfully requested.

Claims 1-4 were provisionally rejected under the judicially-created doctrine of obviousness-type double patenting, as being unpatentable over Claims 1-12 of co-pending U.S. Patent Appln. No. 10/708,566 ("566 application"). Since the '566 application is still pending and contains claims which have been amended, this rejection will be substantively addressed when claims in one or both of the applications are deemed allowable.

The Office Action states that Claims 1-4 are rejected under 35 U.S.C. § 102(b) as being anticipated by U.S. Patent No. 6,169,979 (*Johnson*). Applicants submit that independent Claim 1, together with the claims dependent therefrom, are patentably distinct from the cited prior art for at least the following reasons.

The aspect of the present invention set forth in Claim 1 is directed to a method for tracking costs incurred by an entity comprising a plurality of groups. Important features of Claim 1 are “reading a business model file comprising at least one business dimension within said entity” and “allocating said billing information by said at least one business dimension.” By virtue of these features, the billing information is sorted according to the particular business dimensions of the entity which incurs the billings.

*Johnson*, as best understood by Applicants, is a system for generating customized proposals relating to the consumption and cost of utilities. *See Johnson*, Abstract. In *Johnson*, the system receives information related to a utility company’s services, conservation programs, utility rates, and a customer’s inventory. *Id.* The system then processes this information to determine how the customer can reduce their consumption and cost of utilities and generates a customized proposal reporting the findings to the customer. *Id.*

The Office Action cited *Johnson* at Fig. 3, Col. 2 lines 43-52, Col. 5 lines 12-24, Col. 26 lines 15-24 and Claim 20, as teaching “reading a business model file comprising various business dimensions within said entity.” *See* Office Action, page 5, point 11 (emphasis added). Applicants respectfully disagree.

According to *Johnson*, however, the system “receive[s] and store[s] information related to a utility company’s services and conservation programs, utility rates, and a customer’s inventory and general identification.” *Johnson*, Col. 2, lines 43-46 (emphasis added). Moreover, Claim 20 of *Johnson* further mentions the system receiving, “customer utility usage, existing customer equipment inventory, utility rates,

replacement equipment inventory and utility cost saving programs.” *Johnson*, Col. 30, lines 47-50. Thus, the only customer-related information that *Johnson* receives is inventory, general identification and customer usage data. *See Johnson*, Col. 5, lines 30-40. *Johnson* simply fails to teach, suggest or otherwise result in “reading a business model file comprising at least one business dimension within said entity,” as recited in Claim 1 (emphasis added).

Accordingly, Applicants submit that Claim 1 is not anticipated by *Johnson*, and respectfully request withdrawal of the rejection under 35 U.S.C. § 102(b).

The other rejected claims in this application depend from the independent claim discussed above and, therefore, are submitted to be patentable for at least the same reasons. Because each dependent claim also is deemed to define an additional aspect of the invention, individual reconsideration of the patentability of each claim on its own merits is respectfully requested.

In view of the foregoing amendments and remarks, Applicants respectfully request favorable consideration and an early allowance of the present application.

Applicants' undersigned attorney may be reached in our New York Office by telephone at (212) 218-2100. All correspondence should continue to be directed to our address listed below.

Respectfully submitted,

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